

FILE

12-08-RR-RRT

WHEELING & LAKE ERIE RAILWAY COMPANY

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August 14, 2012

The Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

Re: Case No. 12-08-RR-RRT

Gentlemen:

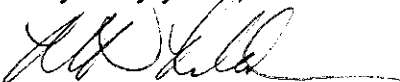
I am writing on behalf of Wheeling & Lake Erie Railway Company and Akron Barberton Cluster Railway Company, which were both delinquent in filing their annual reports. Having forgotten we had filed the 2010 annual report online last year, the report for 2011 unfortunately got away from us. To correct the problem for next year, we plan on filing the 2012 annual report along with the annual report due to the Department of Taxation, which is due by February 28, 2013.

I feel our certification or operating authority for both railways should not be revoked because when filed on paper, the previous annual reports were all filed on a timely basis. In addition, included in our list of top 20 customers are companies like National Lime & Stone and Marathon Petroleum both based in Findlay, Ohio, and The Timken Company, based in Canton, Ohio along with 150 other customers that rely on our services. We employ 350 Ohioans, having just hired 45 since January 2012.

We apologize for our delinquency and thank you for your consideration, because as you can see, there are a lot of Ohioans that depend on us.

If you require further information, please contact me.

Very truly yours,



Michael D. Mokodean
Vice President & Chief Financial Officer

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2012 AUG 17 PM 1:00
RAIL DIVISION

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